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Part IV**Correction Slips, Republications and Replacements***Nil*

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(Excise And Taxation-II Branch)

NOTIFICATION

The 18th December, 2020

No. S.O. 59/P.A.11/2018/S.3/2020.- In exercise of the powers conferred by sub-section (1) of section 3 of the Punjab State Development Tax Act, 2018 (Punjab Act No. 11 of 2018), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint the following officers mentioned in column 2 of the Schedule given below, as such mentioned against each under column 3 of the said Schedule, for carrying out the purposes of the said Act , namely:-

SCHEDULE

Serial No.	Designation of the Officer	Officer
1	2	3
1.	Commissioner of State Tax	Commissioner
2.	Joint Commissioner of State Tax (GST)	Appellate Authority
3.	Designated Officers specified in clause (i) of section 2 of the Punjab Value Added Tax Act, 2005.	Designated Officer

A.VENU PRASAD,
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(Excise And Taxation-II Branch)

NOTIFICATION

The 18th December, 2020

No. S.O. 60/P.A.5/2017/S.148/2020.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is hereby pleased to notify the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within the period of thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

This notification shall be deemed to have come into force on and with effect from the 1st day of October, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(Excise And Taxation-II Branch)

NOTIFICATION

The 18th December, 2020

No. S.O. 61/P.A.5/2017/S.148/2020.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is hereby pleased to notify the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-I** under the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

S. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020	13th January, 2021
2	January, 2021 to March, 2021	13th April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

4. This publication shall be deemed to have come into force on and with effect from the 15th day of October, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(Excise And Taxation-II Branch)

NOTIFICATION

The 18th December, 2020

No. S.O. 62/P.G.S.T.R./2017/R.46/Amd./2020 .-In exercise of the powers conferred by the first proviso to rule 46 of the Punjab Goods and Services Tax Rules , 2017 and all other powers enabling him in this behalf , the Governor of Punjab , on the recommendations of the Council , is hereby pleased to make the following amendment in the notification of the Government of Punjab in the Department of Excise and Taxation . No. S.O. 23 /PGSTR/2017/R.46/2017, dated the 30th June , 2017 , published in the Gazette of Punjab , Extraordinary , Part III , dated the 30th June , 2017, namely :-

AMENDMENT

In the said notification , with effect from the 01st day of April , 2021 , for the Table, the following shall be substituted , namely , -

Table

"

serial Number	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1.	Up to rupees five crores	4
2.	more than rupees five crore	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code , as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons . "

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(Excise And Taxation-II Branch)

NOTIFICATION

The 18th December, 2020

No. S.O. 63/P.A.5/2017/S.148/Amd./2020. - In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is hereby pleased to make the following amendment in the notification of Government of Punjab in the Department of Excise and Taxation. No S.O. 28/P.A.5/2017/S.148/2020, dated the 8th August, 2020, published in the Gazette of Punjab, Extraordinary, Part III, dated the 18th August, 2020, namely: -

AMENDMENT

In the said notification in the opening paragraph, for the words and figures "financial years 2017- 18 and 2018-19", the words and figures "financial years 2017-18, 2018-19 and 2019-20" shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 15th day of October, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.